

from obtaining release of the merchandise under the immediate delivery procedure. If an importer desires to enter only that quantity entitled to the quota rate, he may request that the merchandise not be released from Customs custody until Headquarters has determined the quantity entitled to the quota rate.

(ii) *Absolute*. Except as provided for in § 142.21 (e)(2) and (g) of this chapter, absolute quota merchandise shall not be released under the immediate delivery procedure. An entry summary for consumption, with estimated duties attached, setting forth the quantity desired to be entered, shall be presented. However, the merchandise shall not be released until Customs has determined the quantity entitled to absolute quota status and priority.

(iii) *Quota Proration*. When it is determined that entry summaries for consumption or withdrawals for consumption must be amended to permit only the quantity of tariff-rate and absolute quota merchandise determined to be within the quota, the entry summaries for consumption or withdrawals for consumption must be returned to the importer for adjustment. The time of presentation for quota purposes in that event shall be the same as the time of the initial presentation of the entry summaries for consumption or withdrawals for consumption provided:

(A) An adjusted entry summary for consumption, or withdrawals for consumption, with estimated duties attached, is deposited within 5 working days after Headquarters authorizes release of the merchandise, and

(B) The importer takes delivery of the merchandise within 15 working days after release is authorized.

(2) *Report of time of presentation*. The date, hour and minute that an entry summary for consumption or withdrawal for consumption is presented at a port of entry must be indicated on the document by a method deemed acceptable by Customs. The appropriate Customs officer shall report this information to Headquarters.

(b) *Closing of the quota*. Except as provided by § 132.12, at the closing of a quota all entries or withdrawals for consumption which have acquired quota status due to priority of presen-

tation shall be entitled to quota benefits. All other entries or withdrawals are without quota status and are not entitled to any quota benefits. All the latter shall be disposed of in accordance with § 132.5.

[T.D. 73–203, 38 FR 20230, July 30, 1973, as amended by T.D. 79–221, 44 FR 46815, Aug. 9, 1979; T.D. 80–26, 45 FR 3901, Jan. 21, 1980; T.D. 81–260, 46 FR 49841, Oct. 8, 1981; T.D. 88–27, 53 FR 19897, June 1, 1988]

§ 132.14 Special permits for immediate delivery; entry of merchandise before presenting entry summary for consumption; permits of delivery.

(a) *Effect of issuance of special permit for immediate delivery or filing entry documentation before presentation of entry summary*—(1) *Requirements for release*. Quota-class merchandise shall not be released upon filing entry documentation before the proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to § 132.1 of this part. However, quota-class merchandise may be released under a special permit for immediate delivery in accordance with § 142.21(e) of this chapter.

(2) *Effect of release under immediate delivery*. Release of quota-class merchandise under a special permit for immediate delivery before proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to § 132.1 of this part, shall not accord merchandise any quota priority or status or entitle it to any other quota benefit.

(3) *Effect of inadvertent release*. Inadvertent release under a special permit for immediate delivery, or upon filing entry documentation, before proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to § 132.1 of this part, shall not accord the merchandise any quota priority or status or entitle it to any other quota benefit.

(4) *Procedures following inadvertent release*—(i) *Quota nearing fulfillment*. If quota-class merchandise is released inadvertently under a special permit for immediate delivery, or under entry documentation, before the proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to § 132.1 of this

part, and the quota is nearing fulfillment:

(A) The port director may demand the return to Customs custody of the released merchandise in accordance with § 141.113 of this chapter;

(B) The port director shall require the timely presentation of the entry summary for consumption, or a withdrawal for consumption, with the estimated duties attached;

(C) The port director may assess liquidated damages under the bond on Customs Form 301, containing the basic importation and entry bond conditions set forth in § 113.62 of this chapter in an amount equal to the value of the merchandise, plus estimated duties (computed at the over-quota rate for tariff-rate quota merchandise), if the merchandise is (1) released before presentation of an entry summary for consumption or a withdrawal for consumption, with estimated duties attached; (2) the merchandise is not returned to Customs custody within 30 days from the date of demand for redelivery; or (3) the entry summary for consumption, or the withdrawal for consumption, with estimated duties attached, is not presented timely; and

(D) The Fines, Penalties, and Forfeitures Officer may cancel the claim for liquidated damages if he is satisfied by the evidence that release was due to causes wholly beyond the control of the importer, that no act or omission on the part of the importer formed the basis for the release, and that there was no intent on the part of the importer to evade any law or regulation. The port director also may cancel the claim for liquidated damages if the merchandise is redelivered to Customs custody within 30 days from the date of the demand, or if the entry summary for consumption, or withdrawal for consumption, with estimated duties attached, is presented timely.

(ii) *Quota not nearing fulfillment.* If quota-class merchandise is released inadvertently under a special permit for immediate delivery, or under entry documentation, before the proper presentation of an entry summary for consumption, or a withdrawal for consumption, pursuant to § 132.1 of this

part, and the quota is not nearing fulfillment:

(A) The port director shall require the timely presentation of the entry summary for consumption, or a withdrawal for consumption, with estimated duties attached;

(B) The port director may assess liquidated damages under the bond on Customs Form 301, containing the basic importation and entry bond conditions set forth in § 113.62 of this chapter in an amount equal to the value of the merchandise, plus estimated duties (computed at the over quota-rate for tariff-rate quota merchandise), if the merchandise is: (1) Released before presentation of an entry summary for consumption, or a withdrawal for consumption, with estimated duties attached; or (2) if the entry summary for consumption, or the withdrawal for consumption with estimated duties attached, is not presented timely; and

(C) The Fines, Penalties, and Forfeitures Officer may cancel the claim for liquidated damages if he is satisfied by the evidence that the release was due to causes wholly beyond the control of the importer, that no act or omission on the part of the importer formed the basis for release, and that there was no intent on the part of the importer to evade any law or regulation. The port director also may cancel the claim for liquidated damages if the entry summary for consumption, or withdrawal for consumption, with estimated duties attached, is presented timely.

(b) *Permit of delivery*—(1) *Effect of filing.* The issuance of a permit of delivery shall not accord the merchandise any quota priority or status nor entitle it to any other quota benefit.

(2) *Time of issuance*—(i) *Absolute quota merchandise.* A permit of delivery for merchandise subject to an absolute quota shall not be issued before a determination of the quota status of the merchandise.

(ii) *Tariff-rate, quota merchandise.* A permit delivery for merchandise subject to a tariff-rate quota shall not be issued before a determination of the quota status of the merchandise unless

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estimated duties are deposited at the over-quota rate of duty.

(R.S. 251, as amended, secs. 623, as amended, 624, 46 Stat. 759, as amended (19 U.S.C. 66, 1623, 1624))

[T.D. 79-221, 44 FR 46815, Aug. 9, 1979, as amended by T.D. 84-213, 49 FR 41183, Oct. 19, 1984; T.D. 89-104, 54 FR 50498, Dec. 7, 1989; T.D. 99-27, 64 FR 13674-13675, Mar. 22, 1999]

§ 132.15 Export certificate for beef subject to tariff-rate quota.

(a) *Requirement.* In order to claim the in-quota tariff rate of duty on beef, defined in 15 CFR 2012.2(a), that is the product of a participating country, defined in 15 CFR 2012.2(e), the importer must possess a valid export certificate at the time that such beef is entered, or withdrawn from warehouse for consumption. The importer shall record the unique identifying number of the export certificate on the entry summary or the warehouse withdrawal (CF 7501, column 34).

(b) *Validity of certificate.* The export certificate, to be valid, must meet the requirements of 15 CFR 2012.3(b), and with respect to the requirement of 15 CFR 2012.3(b)(3) that the certificate be distinct and uniquely identifiable, the certificate must have a distinct and unique identifying number composed of three elements set forth in the following order:

(1) The last digit of the year for which the export certificate is in effect;

(2) The 2-digit ISO country of origin code from Annex B of the HTSUS which identifies the participating country (see § 142.42(d) of this chapter); and

(3) Any 6-digit number issued by the participating country with respect to the export certificate.

(c) *Retention and submission of certificate to Customs.*—(1) *Retention.* The export certificate must be retained by the importer for a period of at least 5 years from the date of entry, or withdrawal from warehouse, for consumption (see § 162.1c of this chapter).

(2) *Submission to Customs.* The importer shall submit a copy of the export certificate to Customs upon request.

[T.D. 95-58, 60 FR 39109, Aug. 1, 1995]

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Subpart C—Mail Importation of Absolute Quota Merchandise

§ 132.21 Regulations applicable.

In addition to the regulations applicable to all mail importations (see part 145 of this chapter), the regulations in this subpart shall apply to mail importations of absolute quota merchandise.

§ 132.22 When quota is filled.

Any packages containing merchandise subject to an absolute quota which is filled shall be returned to the postmaster for return to the sender immediately as undeliverable mail. The addressee will be notified on Customs Form 3509 or in any other appropriate manner that entry has been denied because the quota is filled.

§ 132.23 Partial release procedure.

(a) *Notification of quota restrictions.* If because of quota restrictions, a mail importation cannot be released, the director of the port of destination shall notify the addressee on Customs Form 3509 of the procedure required by paragraph (b) of this section, and shall inform the addressee that upon return of the Acknowledgement of Delivery by Postal Service, the packages admissible under the absolute quota will be forwarded to him and the restricted packages will be returned to the sender as inadmissible. The port director may at his discretion hold packages if it appears that the absolute quota will reopen in less than 30 days.

(b) *Acknowledgement of delivery.* An Acknowledgement of Delivery by Postal Service shall be sent to the addressee. He shall be advised that if he desires to secure release of less than the total number of packages of the merchandise, the Acknowledgement of Delivery by Postal Service must be signed by him and returned to the port director. Such Acknowledgment of Delivery by Postal Service shall be in the following form:

ACKNOWLEDGMENT OF DELIVERY BY POSTAL SERVICE

In consideration of the fact that certain articles in a mail importation consisting of

_____ (state number) packages mailed to me by _____ (name of sender) of _____